



Fig. 1

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					_1	account receivable	21	interest	31	husiness trip
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(1) - 11	A 1 - M 88	(3)	AL 1 - AX 88		$-\frac{2}{3}$		23		134	expense
(1) - 2	A 91 - M 178	4)	BA 1 - BR 88	ية		loop	24	newspaper	33	car
	A 181 - M 268	(5)	BS 1 - CP 88		-#	loan owner's credit	25	stationery	34	oil
(1) - 4	A 271 - M 358	6	CQ 1 - DE 88	code table f account titl	_ <u>5</u>	deposit money	26	communication	35	sundry
(1) - 5	A 361 - M 448	7)	DF 1 - DR 88	밀밀	$\frac{-6}{7}$	bill receivable	27	telephone bill	36	bad debt
	A 451 - M 538	(8)	DS 1 - EG 88	용하	- 6		28	insurance	37	discount
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Fig. 2

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Fig. 3

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Fig. 4

1BA	BB BC	BE BF	BH BI	9 · ·	DN DO	DO DD
2	DD DV		ustomer management	BK BL	BN BO	BQ BR
3	supplier	@ distributor	distributor	distributor	distributor	d . distributor
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12	9		93	177	261	345
13	10	10	94	178	262	346
15	11 12 13	11	95	179	263	347
15 16	131	12	96 97	180 181	264 265	348 349
17	14	14	98	182	266	350
18	15	15	99	183	267	351
18 19 20 21	16 17	16	100	184	268 269	352 353
21	18	18	102	186	270	354
22	19		103	187	271	355
23	20	19	104	188	272	356
24	19 20 21 22 22 23 24 25 26 27	21 22	105	189	273	357
25	22	22	106	190	1 274	358
27	24	23 24	107 108	191	275 276	359
28	25	25	109	193	1 277 1	360
29	26	26	110	194	278	361 362
30	27	27	111	195	279	363
31	28	28	112	196	280	364
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39	35 36 37	35	119 120	203	287 288	371
40	37	1 371	121	205	289	372
41	38 39 40	38 39	122	206	289 290	373 374
42	39	39	123	207	291	375 376
43	40	40 41	124	208	292	376
45	41 42	42	125	209	293	377
46	43	43	126 127	211	294 295 296 297	378 379
47	43 44 45 46	44	1 128 1	212	296	380
48	45	45	129	213	297	380 381 382
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Fig. 5

debt loan wher's credit deposit money pill receivable pill payable advance	BW 1 2 3 4 5 6 7 8 9 10 11	expense ma interest transportation cost newspaper stationery communication telephone bill insurance tax salary	21 22 23 24 25 26 27 28	(5)	CI bill payable	CL bill manag issued	cN rement biil receivable	ассерт
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account receivable account payable debt loan owner's credit deposit money bill receivable bill payable advance capital subscription	2 3 4 5 6 7 8 9	transportation cost newspaper stationery communication telephone bill insurance tax	22 23 24 25 26 27			issued		accept
debt loan owner's credit deposit money pill receivable pill payable advance	2 3 4 5 6 7 8 9	transportation cost newspaper stationery communication telephone bill insurance tax	22 23 24 25 26 27					
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		welfare	30					
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		business trip	31					
	12	entertainment expense	32			-	+	
		ÇANÇIISE						
	13	car	33					
	. 14	oil	34		 	 	+	
i i							1	
	15	sundry	35				·	
	16	bad debt	36			 	- -	
	17	discount	37			<u> </u>		
	18		38			 	+ +	
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palance item reserved 11-	-18		39			 	1 1	
expense item reserved 38~	-43		40			 	 	
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total balance	51	total evnence	43 53			61	+	
last-term balance	52	total expense today's balance	54			· · · · · · · · · · · · · · · · · · ·		
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Checking O			104	D				
account receivable account pavable account pavable sales purchase inventory			105		notice]		
account payable			106			-		
purchase		\dashv	107 108				al here according to zing (be sure to dele	
inventory			108 109			beginning of		us time
expense			110					
Cirponet			110	 		-		
capital ©			111					
owner's credit			112					
debt O		—	113 114	 				
advance 6			115					
advance O bill receivable O			116					
bill payable O			117					
debt			118	[
investment O			119 120	 				
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uchostt IO I			122					
allowance			 	 				
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allowance bill receivable accepted			123				•	

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GROUP 3600

Fig. 6

$\angle RA$	DEMARY CR	Car	CIT	CIII	<u> </u>	 ,				
2	CR	<u>CT</u>	CV	C₩	СХ	(Z	DB		DD
3		6	trial	balance			profit ar	nd loss statement		
5				· ourunce			profit at	iu 1055 Statement		
6		bank		L				sales		CX12
7	CA59 CA60	postal transfer cash	-	-		CX13	ļ	purchase		
8 9	CA61	checking	 	 		CX14		initial inventory		CA67
	CA63	account receivable						Inventory		CAOT
10		account payable	ļ	CA64		CX56		expense		
			sales	 	CA65	CVCI				CV TO
12 13			purchase	 	CA66	CX81 CX83	carryover	allowance depreciation	refund	CX79
14			initial		BW67					
15	CA69	merchandise profit expense	-	CX12-CX13	3-CX14	aCIB4/	275 0715	profit and loss	CZ16-DD5-	DD8-DD12
16 17	CAUS	expense	-	 		[@SUM (C	CZ5CZ15)	total	L @SUM (DL	5.,DD15)
18		capital		CA71						
19 20	CA72	owner's credit debt		CA73				balance sheet		
21	CA74	Ioan	+	CAIS						
22		advance		CA75		CR5		bank		1
23	CA76	bill receivable	 	CARR		CR6		postal transfer		
22 23 24 25 26	CA78	bill payable capital asset		CA77		CR7 CR8		cash checking		
26	CA79	capital subscription								
27	CA80	investment		CIO		CX62		account receivable		
27 28 29 30		deposit money allowance	 	CA81 BW82				account payable		CX58
30		- AND SALES		שוטב		DD8		inventory		
31 32			ļ	00181/0818				capital		CX85
33	OSUM (CR5 CR31)	<u>total</u>	<u>. </u>	OSUM(CW5.	CW31)	CX68		owner's credit		CV70
33 34 35 36 37						CX72	 	debt loan	 	CX70
35			work sh	eet				advance		CW22
30	interest	-CA5	1	 •	CT20.CW27	CR23	<u> </u>	bill receivable		CWO
38	transportation cost	-CA5 -CA7	 	 	CT38+CW37 CT38+CW38	CX75	1	bill payable capital asset		CW24
39	newspaper	-CA9			CT39+CW39	CR26		capital subscription		
40	stationary communication	-CA11 -CA13	 	<u> </u>	CT40+CW40	CR27		investment		
42	telephone bill	-CA15	 	 	CT41+CW41 CT42+CW42	ł 	 	deposit money allowance		CX77 BW82
43	insurance	-CA17		1	CT43+CW43	DD12	refund	allowance	carryover	CZ12
44	tax	-CA19	-		CT44+CW44			*		
46	salary welfare	-CA21 -CA23	 		CT45+CW45 CT46+CW46	∤				
47	business trip	-CA25	1		CT47+CW47	DD15		profit and loss		
48 49	entertainment expense	-CA27 -CA29	. 		CT48+CW48	actr.//	0700 074		00474/777	
50	car loi l	-CA29 -CA31	 		CT49+CW49 CT50+CW50	[_G20W]	CZ22CZ48	total	(GSUM (DD	22DD48)
51	sundry	-CA33			CT51+CW51					
52	bad debt discount	-CA35 -CA37	 	 	CT52+CW52	1	pro	fit and loss dispositi	on	
54	discount.	-UN3/	+	 	CT53+CW53 +CW54+CW55	i		•		
50 51 52 53 54 55 56								capital	1	DD31
57	total	@SUM(CV37CV55)		<u> </u>	GSUM(CZ37CZ55	CZ32	<u> </u>	owner's credit		
58	account payable	CA64	Т	7	TCT58+CW58	ı		deposit money	ļ	DD41
59					+CW59+CW60	CZ47		profit and loss		
60 61		 	 	 		∤	 			
62	account receivable	CA63	+		CT62+CW62	1	 	next term capital	DD55-CZ59-C	756±0057
63			ļ		+CW63+CW64					
64 65			-	 	<u> </u>	1				i
66 67						j				1
67	owner's credit	CA72			Loroco, owico	,				
68 69	Owner's credit	CA72	+		CT68+CW68	 				Į.
70	debt	CA73		1	CT70+CW70+CW71	†				1
71	1	0481]				ŀ
72 73	loan	CA74			CT72+CW72+CW73	4				
74			+	 	 	┥ [
75	capital asset	CA78		Ţ	CT75+CW75	1				
76 77	deposit money	CW28		ļ	CTGG CWGG	<u> </u>				İ
78	achosit money	U1728	+	 	CT77+CW77	┤				
78 79	allowance/last term	CA82			_CW79	j				1
80	-11]				l
81 82	allowance/this term	 	+	 	CW81	 				
82 83 84 85 86 87 88	depreciation	1	1	 	CW83	11				
84				1]				
85	capital	CA71			CT85+CW85	41				
87			+	+	+CW86+CW87	- 11				
88						j L				



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Fig. 7

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	W.	DH	DI	DJ	DK	DL	DM	DN	D	DP	DQ	DR
2 3 4 5 6			7	income tax ret		on blue form (ta						
7 8 9		title		settled amount	_	title		settled amount	<u> </u>	title		settled amount
9 [sales amount		DD5	1	depreciation	18	CZ13		allowance for bad debt	35	DD12
၀ [İ	employee benefits and welfare	19	CT46	pack		36	
լ		initial inventory	2	CZ7	1	salary and wage	20	CT45][[37	
2	=	purchase	3	CZ6		interest discount	21	CX37	l g		38	
3	cost	total	4	DJ11+DJ12		land and house rents	22		[]	total	39	DR9
ŀ	sale	closing inventory	5	DD8	ہ ∥	bad debt	23	CX52]	wage of family employee	40	
5	<u> </u>	deducted cost	6	DJ13+DJ14	1 8	discount	24	CX53	П.,	allowance for bad debt	41	CZ12
? }		ba lance	1 1	0]9+0]15	exper		25		over		42	
- 1		tax and public charge packing and transportation		CT44	- L = 0		26				43	
3		costs	9	CT38			27		carry		44	
) (-	water line and newspaper	10	CT39]		28		ال	total	45	DR15
)	3Se	traveling expenses	11	CT47]		29			income before deduction for blue return	46	DN25+DR13-DR19
1	8	communication	12	CT41]	car	30	CT49		deduction for blue return	47	
3	8	ad and telephone	13	CT42	1	oil	31	CT50	1		i .	
١:		reception and company	14	CT48	4	sundry	32	CX51	ļ	income	48	DR20
ŧ I		property insurance repair	15 16	CT43	+	ltotal	33		4			
5		consumable and stationary	17	CT40	1_	balance	34	DJ16-DN24	•	@SUM(DP9DP23)+@SUM(DL17.	DL26)
7 8												

BALANCE SHEET

32		1	BALANCE SHEET			
1.5.5		ASSET			liabilities	
29 30 31 32 33 34 35 36 37 38 39	TITLE	BEGINNING OF TERM	END OF TERM	TITLE	I BEGINNING OF TERM	END OF TERM
35	CASH	BW60	CZ24	bill payable	BW77	DD37
36	CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
37	TIME DEPOSIT	I IIWEA		loan	BW73	DD33
30	BILL RECEIVABLE	BW59 BW76	CZ23 CZ36	amount outstanding	BW75	DD35
140	ACCOUNT RECEIVABLE	BW63	CZ27	advance received deposit received	BW81	DD41
41	STOCKS AND BONDS	D#03	CLG1	capital increase	DiiOI	0041
42	INVENTORY ASSET	BW67	CZ30	Capital Incidase	 	
43	ADVANCE PAYMENT					
44	LOAN	BW74 .	CZ34			
45	· BUILDING					
46 47	BUILDING FACILITY MACHINERY			bod and to		
48	· VEHICLE	 	····	bond special account allowance for bad debt	B₩82	DD42
49	• TOOL AND INSTRUMENT FIXTURES			carry-back	Bioz	-CZ43
50	· REAL ESTATE		*	carry-over		DD43
51	- REAL ESTATE MARK - SUBTOTAL	BW78	CZ38	544,7 0101		
152	CAPITAL SUBSCRIPTION	BW79	CZ39			
53 54	INVESTEMET CAPITAL REDUCTION	BW80	CZ40			
55	CAPITAL REDUCTION	1		owner's debit		
		 		capital invested	BW71	DP55
56	owner's credit		CZ32	for blue return		-CZ47
57 58 59 60	total]@SUM(D]35D]55)	@SUM(DL35DL55)	total	@SUM(DP35DP56)	@SUM(DR35DR56)
					colculation of part canit	al invested
61					calculation of next capit	al invested DR55
61 62 63 64	·			DL56	capital invested	DR55
61 62 63 64				DL56	capital_invested	
61 62 63 64 65 66				DL56	capital invested owner's credit owner's debit	DR55 DR54
61 62 63 64 65 66				DL56	capital invested	DR55
61 62 63 64 65 66	·			DL56	capital invested owner's credit owner's debit income before deduction for blue return	DR55 DR54 DR56
61 62 63 64 65 66 67 68 69	·			DL56	capital invested owner's credit owner's debit income before deduction for	DR55 DR54
61 62 63 64 65 66				DL56	capital invested owner's credit owner's debit income before deduction for blue return	DR55 DR54 DR56

calculation of next capital invested

	capital invested	DR55
DL56	owner's credit	DR54
	income before deduction for blue return	DR56
	capital reduction and increase	DR40
	next capital invested	DR63+DR65+DR67- DN64+DR69



Flg. 8

ARKO				19.	0		GH	
DT	DU		DY	DZ	EA anal	Vsis	EE F	EG
								
1	profit ratio of	capital		middle	١ ١	DR56 DR55		summary
	assessed percentage	capital asset	8	5	3	DL51		-
2	of classification of	total capital				DR57		♦This table reveals
	assets to total assets	· · · · · · · · · · · · · · · · · · ·	20	40	90			cumulative numeral
3	net worth ratio	net worth total capital				DD31+DD42 EC8	İ	not yearly ones.
	not worth tutto		80	35	20			
4	fixed assets ratio	capital asset	.			EC7 EC10		◆Therefore, it is proper to see at
			50	180	250			the end of the year
(3)	liquid ratio	floating asset floating debt	· [ØSUM(DL35DL44) DR57-DR55		
			200	70	40			◆The ratio criteria
•	ratio of	operating profit				DI16		are not absolute.
6	operating profit to net sales	net sales	7	5	3	DJ9		Set your criteria.
7	ratio of	declared profit				DR23 DJ9		1
7	declared profit to net sales ratio of	net sales	6	4	2	- I I		
8	ratio of current income	current income net sales	-			DR23 DJ9		
	to net sales		4	2				
9	turnover of total capital	net sales (yearly) total capital	-			DJ9 DR57		
			2.5	1.8	1.2			-4.
(sales growth	current net sales previous net sales	ı			DI9 additional entry		
			1.05	1 1	0.8			_
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	upper middle lower	upper middle lower	ирре	r middle	lower	upper middle lower	upper middle lower	upper middle lo
① profit ratio	01 0 —		11 -	`			_	
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sales growth	0)			0	

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Fig. 9(a)

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									_[l account receivable	21 interest	31 business trip
			at range for ar	intin	a an	d enreading	, 7	Г		2 account payable	22 transportation cost	32 entertainment
1)		1156	t range for or A 1 - M 88	ant In	<u>k. an</u>	(3) IN	1 - AX 88	- 1	_ } }	3 debt	22 transportation cost 23 newspaper	33 car
		21	A 1 - M 88 A 91 - M 178		-	(3) AI (4) B/	1 - AX 88 A 1 - BR 88	1	크의	4 10an	24 stationery	34 gil
	- -	31	A 181 - M 268		\dashv	(5) R9	S 1 - CP 88	1	code table f	5 owner's credit	25 communication	35 sundry
		4	A 181 - M 268 A 271 - M 358			(6) C(Q 1 - DE 88	I	용기	6 deposit money	26 telephone bill	36 bad debt
	-	5	A 361 - M 448			(0) Di		- 1	등탕	7 bill receivable	27 insurance	37 discount
		6	A 451 - M 448 A 451 - M 538		+	(8) DS	S 1 - EG 88	1	중의	8 bill payable	28 tax	GT GTACOUIT
1) (2	<u>~</u>	V I	0 1 - AI 88		+		7 1 - EU 001	ι	است	9 advance	28 tax 29 salary	†
	-/-		O 1 - 41 98		٠٠,	0-1 6:00	ncial manage	ement			30 welfare	†
	_	_			G		ncial manage	- Титенти Титенти	ا ا	10 capital subscription	OU WELLAND	1,
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yr m			summary	*	11.	bank p	5,000,000	30,000	000	20,000,000		56,000,00
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Fig. 9(b)

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Fig. 10

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2	EMA			*	T purchas	e U	W	<u> </u>		Z purchase and sales	mana	L AB		AD	AE	AF	AG customer code	AH	AI."
3	_		code	customer code				oduct code		customer code	.,	, cux, m	ſ		_	product code	customer	Sales	T
4 5 [mo. c	ia.	***	9	quantity	amount		consumption tax		purchase		sales		то	da	8	•	quantity	amount
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Fig. 11

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] 3]	Cdl	1,000			purc	nase	s	ares	palance(merch	andise profit) amount 910,000 -11,000,000 -4,800,000 -1,000,000 -5,000,000	invento	ory on book
141	quantity	amount	consumption tax	9	quantity	amount	quantity	amount	quantity	amount	(ii) T	amount
5	<u> </u>	0	consumption tax	0		90,000		1,000,000		910,000		
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21				16	0	0	0	0				
44				17	0	0	0	. 0			30	
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41 42 43			 	36	0		0	0			5.9	
42				37	0		0	0			4.7	
43				38	0		0	. 0			12	
44				38 39	0	0	0	0			1.2	
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46				41	0		Ö	Ö	<u> </u>	·····	180	
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48 49 50 51				43	1 - 8		Ö				120	
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155			 	46			. 0	0			32	
52 53				47	0		0	0			31	
153			<u> </u>	48			0	0			31	
54				49	0	0	0	0			1.7	
55			1	50	0	0	0	0			3	
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54 55 56 57				52			Ö	ŏ	1		270	
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63			1	58	 ∺				 		10	
64			 	59	0		0	0			2.7	
65			 	1 23	0		0	0			4.8	
66			 	60	9		0	0			4.8	
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68 69	ļ			63 64	0	0	0	0		L		
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79 80				74	0		0	0				
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81 82			 	77	 6		0	8		 	₩-	
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83 84			1	78	0		0	0				
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86				81	0	0	0	0	1		\vdash	-
87					1		T		T	 		
88	165,000	40,000,000	1	total	6 000	1,890,000	80,000	21,000,000	Q1 000	-20, 890, 000		25,800,000
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GROUP 3600

Fig.

Fig. 13

MADEMARK bal	BW ance managemen	BZ t expense manag	CA gement	(5)	CJ	CL bill manage	ment	CP
account receivable	5,000,000	interest	0	1	bill payable 3,000,000	issued	bill receivable 2,500,000	accepted
account payable	-2,000,000	ion cost	0					
debt	1,500,000		0					
	-1,300,000	newspaper stationery	0					
loan owner's credit	0	communicatio	0					
deposit money	0	bill	0					
bill receivable	0	insurance	0					
bill payable	o	tax	0				***	
advance	0	salary	0					
capital subscription	0	welfare	0					
**************************************	0	business tri	-150,000					
	0	entertainment expense	-200,000					
	0	car	0					
	0	oil	0					
	0	sundry	0					
		bad_debt	0					
	0	discount	0					
	0		.0					
			0					
			0				-	
			0	•				
			0					
total balance	3, 200, 000	total expense today's balance	-350,000			3,000,000		2,500.0
last-term balance	1 56,000,000 1	today s barance	58,850,000	Kasaran 1				
		data	<u> 58.850.000 </u> 	ATDICTO		•		
	last term-end		term-end of	this month l				
bank C post office C	1,000,000		6,000,000 3,000,000	A B				
cash C checking C	30,000,000		28, 350, 000 21, 500, 000	ن ک				
account receivable ©			63,500,000		notice	3		
account payable ©		_	16,890,000 21,000,000				l here according	
purchase inventory C	40,000,000		1,890,000 25,800,000			the time of the beginnin	merging (be sure g of)	to delete at
expense			350,000		 L			
capital ©	148,000,000		148,000,000					
debt C	15,000,000		16,500,000					
advance (C	13,000,000		14,300,000		19		•	
bill payable ©)		2,500,000 3,000,000					
subscription C	24,000,000		24,000,000					
investment (C)		0					
deposit (
				1	1 1			

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Fig. 14 GROUP 3600

PADE	CR CR			•	19.		T				
100	CR	CT	CA	CW	CX		CZ		DB		DD
3		6	trial	ba lance				profit an	nd loss statement		
5	6,000,000	bank		1		7					
6	3,000,000	postal transfer				┨	1,890,000		sales purchase		21,000,000
7	28, 350, 000	cash				1	40,000,000		initial		
8 9	21,500,000 63,500,000	checking account receivable				4			inventory		25, 800, 000
10	00,000,000			16,890,000		1					
lii		account payable		10,030,000		4	150,000		expense		
12 13			sales		21,000,000	j	0	carryover	allowance	refund	0
13			purchase initial		1,890,000	7	0		depreciation		
		merchandise profit	micial	-20,890,000	40,000,000	1			profit and loss		-4,760,000
15 16	350,000	expense		20,000,000		1	42,040,000		total		42: 040: 000
17				142 000 000		4					
19	0	capital owner's credit		148,000,000		4			halana abaak		
20		debt		16,500,000		1			balance sheet		
21	14,300,000	loan		10,000,000		┨					
22 23 24 25 26		advance		0]	6,000,000		bank		
24		bill receivable bill pavable		3,000,000		-	3,000,000 28,350,000		postal transfer cash	<u> </u>	ļ
25	24,000,000	capital asset		0.000.000		1	21,500.000		checking		†
27	0	capital subscription investment		ļ		4	63, 500, 000				ļ
27 28 29		deposit money		0		1	03.300.000		account receivable account payable	<u> </u>	16,890,000
30		allowance		0		7	25 000 000				
31						┥	25,800,000		inventory capital	 	148,000,000
30 31 32 33 34 35 36 37	163,500,000	total		163,500,000		J	200,000		owner's credit		
34							14,300,000		debt Ioan		16,500,000
35		. ,	vork sh	eet					advance	 	0
36	interest	Τ΄				-	2,500,000		bill receivable		2 000 000
38	transportation cost	0	-		0	H	24,000,000	ļ	bill payable capital asset		3,000,000
39	newspaper stationary	0			0	Ш	0		capital subscription		
41	communication	0			0				deposit money	-	0
42	telephone bill	0			0	П			allowance		Ö
43	insurance tax	0			0	1	0	refund	allowance	carryover	0
45	salary	Ö		<u> </u>	Ö	H				 	
46 47	welfare business trip	150,000		ļ	150,000	D .	-4, 760, 000				
48	entertainment expense	200,000		-200,000	150,000		-4, 100,000		profit and loss	-	
49 50	car	0				Ŋ	184, 390, 000		total	1	184, 390, 000
51	sundry	0		· · · · · · · · · · · · · · · · · · ·	0	\mathbb{H}			•		
52 53	bad debt	0				\square		profit a	nd loss disposit	ion	
54 55	discount	0		 -	C	4					
						j		<u> </u>	capital	<u> </u>	1148,000,000
56	total	350,000	<u></u>	1	150,000)	200,000		owner's credit		
57 58	account payable	16, 890, 000	r	1	16.890.000	ก		ļ	deposit money		0
58 59 60		10,030,000			10.850.000	ï	-4, 760, 000		profit and loss		
61						4		 			
162	account receivable	63, 500, 000		 	63,500,000	5		 	next term capital	 	152, 560, 000
63 64 65						7			1.40 19/2 329(18/1		
65			 			4]				
66				<u> </u>	<u> </u>	J					
67						_					
68	owner's credit	0	ļ	200,000	200,000						
69 70	debt	16,500,000			16,500,000	H					
71			 	+	10,300,000	4	1		•		
70 71 72 73 74	loan	14, 300, 000		-	14,300,000	0					
74			1			\dashv	1		**	and the second second	····
75	capital asset	24,000,000		1	24,000,000	0	1			e e en grande de constante de la constante de	
77	deposit money	0	 	1	ļ ,	0	1				
75 76 77 78 79 80			 		 	4	l .				
79	allowance/last term	0	ļ			<u></u>					
81	allowance/this term	<u> </u>	\	1	•	ö	1				
82											
82 83 84 85 86	depreciation	·		<u> </u>		₫] 🔻				
85	capital	148,000,000	 		148, 000, 000	ਰੀ					
86 87			I	<u> </u>	1.5,550,00						
88		 	 	 	 	\dashv					
تت		<u> </u>					<u> </u>				



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Flg. 15

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Œ	DH	DI	DJ	DK	DL	DM	DN		DP DP	DQ	DR
		7)	income tay ret	urn	on blue form (taxa	tion	office: form)				
		•	THEOME TAX TEL	4111	On orderorm (taxa	L TOI	Office. Torini				
				nro	ofit and loss states	nent					
				—	The and 1033 States						
	title sales amount		settled amount 21,000,000		title depreciation	18	settled amount 0	_	title	35	ettled amou
		-	1		employee benefits and	19	0		attowance for bad debt		
_	initial inventory	2	40,000,000		salary and wage	20	0	carry-back		36 37	
cost	purchase	3	1,890,000		interest discount	21	Ŏ	È		38	
sale	total closing inventory	5	25, 800, 000		land and house rents bad debt	22 23	0	تا	total wage of family employee	39 40	
sa	deducted cost	6		§	discount	24	0		allowance for bad debt	41	
	balance	7	4,910,000	expense	discount	25		š		42	
	tax and public charge	8		[ă		26		carry-over		43	
	packing and transportation costs water line and newspaper	10				27 28		E	1	44	
ပ္က	traveling expenses	11				29		H	income before deduction	45 46	4, 560, 0
expense	communication	12	0		car	30	0	┢	for blue return deduction for blue return	47	4, 300, 00
3	ad and telephone	13			oil	31	0				
	reception and company property insurance	14			sundry total	32 33	350,000	\vdash	income	48	4,560.00
	repair	16						1			
	consumable and stationary	17	1 0	Ц	balance	34	4,560,000	j			
						•					
				RAI	ANCE SHEET						
_			ASSET			Ι		11:	abilities		
7	TITLE	BF	GINNING OF TERM		END OF TERM		TITLE		EGINNING OF TERM	Е	OF TER
-	ASH CURRENT DEPOSIT	<u> </u>	30,000,000 21,000,000	<u> </u>	28, 350, 000 27, 500, 000	<u> </u>	bill payable account payable	├-	20,000,000		3,000,0 16,890,0
7	TIME DEPOSIT						Ioan	\vdash	15,000,000		16, 500, 0
4	JIHER DEPOSIT	-	5,000,000 0		3,000,000 2,500,000		amount outstanding advance received	_			
7	ACCOUNT RECEIVABLE		50,000,000		63, 500, 000		deposit received	╁	0		
-	STOCKS AND BONDS INVENTORY ASSET	-	40,000,000				capital increase				
	ADVANCE PAYMENT	-	40,000,000	\vdash	25, 800, 000	┰		┼			
	JOAN		13,000,000		14, 300, 000						
÷	BUILDING BUILDING FACILITY	╁─				├		╁			
•	MACHINERY VEHICLE						bond special account	<u> </u>			
		+		-		-	allowance for bad debt carry-back	-	0		
•	OOL AND INSTRUMENT FIXTURES REAL ESTATE						carry-over				
C	MARK · SUBTOTAL APTTAL SUBSCRIPTION	┼	24,000,000	⊢	24,000,000 0	├		⊬		-	
	INVESTEMET		Ŏ		ő			\vdash			
<u>u</u>	APITAL REDUCTION	+-		⊢		├	owner's debit capital invested	Ļ	148,000,000	<u> </u>	148,000,0
_	owner's credit	╁		 	200,000		income before deduction for blue return	\vdash	146, 000, 000	\vdash	4,760,0
_	total		183,000,000		189, 150, 000	<u> </u>	total	<u> </u>	183,000,000		189, 150, 0
								ca	lculation of next cap	ital	invested
							900 000	\Box	capital invested		148,000.0
	A					\vdash	200,000	┢	owner's credit	 	
						<u></u>		1_	income before deduction for blue return		4,760,0
						\vdash		+	capital reduction and	-	
								+	increase		
	•							ne	xt capital invested	Ι	152,560,0
		-							•		
	, as-										
			•								
									•		

RADEMARK OF	/	H	lg.	. I	O				•
DT	DU	(8) DW	DY	DZ	EA	EC nalysis	EE	<u>ef</u>	EG
①	profit ratio of capital	current income (yearly) capital	upper 8	middle 5	lower 3	4,760,000	3		summary
2	assessed percentage of classification of assets to total assets	capital asset total capital	20	40	90	24,000,000 189,150,000	13		◆This table reveals cumulative numeral
3	net worth ratio	net worth total capital	80	35	20	148,000,000 189,150,000	78		not yearly ones.
4	fixed assets ratio	capital asset	50		250	24,000,000 148,000,000	16		◆Therefore, it is proper to see at the end of the year
(5)	liquid ratio	floating asset floating debt	200	70	40	164, 950, 000 41, 150, 000	401		◆The ratio criteria
6	ratio of operating profit	<u>operating profit</u> net sales	7			4,910,000	2		are not absolute. Set your criteria
7	ratio of declared profit to get sales	declared profit net sales	6	5	2	<u>4,560,000</u> 21,000,000	2		
8	ratio of current income to net sales	current income net sales	4	2	1	4,560,000 21,000,000	2		
9	turnover of total capital	net sales (yearly) total capital	2.5		1.2	21, 000, 000 189, 150, 000	0.11		
æ	sales growth rate	current net sales previous net sales			<u> </u>	21,000,000	-		Ì
·		-	1.05	1 1	0.8		EIVED	upper .	
			11.05	1 1	0.8	APR (
			11.05		0.8	APR (EIVED 3 2003		
			11.05		0.8	APR (EIVED 3 2003		
			11.05		0.8	APR (EIVED 3 2003		
Θ			11.05		0.8	APR (EIVED 3 2003		
0	upper middle lower	upper middle lower		r middle		APR (EIVED 3 2003)	upper middle lo
① profit ratio of capital ④				r siddle	lower	APR (GROU	EIVED 3 2003 1P 3600		0
① profit ratio of capital ④ fixed ratio ⑤ current rat	0 0 ellenc		uppe	r middle	lower	APR (GROU	EIVED 3 2003 1P 3600		upper middle lo